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ABSTRACT

This document discusses financial support for public school education in New Hampshire. It is divided into five sections: (1) a history of school finance and property tax; (2) legislative goals and financing; (3) highlights of taxes that affect municipal and school government; (4) public policy alternatives in financing public schools; and (5) the public interest in public education. Included is a separate statistical update for 1979. (Author/LD)

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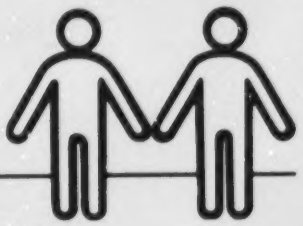

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PUBLIC SCHOOLS, TAXES, AND YOU

Edited by Professor Roland B. Kimball
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A journal with contributions by

Professors Roland Kimball, Lawrence O'Connell and Silas Weeks of the University of New Hampshire

Professors Bruce Cooper, Richard Winters, and John Menge of Dartmouth College

Professor Charles Weed of Keene State College

Professor Charles Benson of the University of California

PUBLIC SCHOOLS, TAXES, AND YOU

INTRODUCTION

The proper education of our youth is a concern calling for the attention of every responsible citizen. What is the best way to raise and distribute tax funds to insure equality of educational opportunities for children throughout New Hampshire? What is the nature of equal educational opportunity?

These critical questions are uppermost in the minds of many taxpayers throughout the state in light of the findings of a research project on public school finance and educational opportunities carried out over the past eighteen months by the Center for Educational Field Services at the University of New Hampshire. The findings show that school equalized tax rates are twice as high in property-poor districts, yet produce one-third less revenue per pupil than their property-rich neighbors, resulting in significantly fewer educational opportunities.

In light of the value issues raised by the research findings, the New Hampshire Council for the Humanities granted UNH $26,615 to sponsor public forums throughout the state so that all citizens would have the opportunity to become familiar with the issues identified by the research, discuss the questions of values on public schools and taxes, and give their opinions on what changes, if any, should be considered. In a word, the forums will give <u>you</u> the opportunity to speak your mind on value issues regarding public schools and taxes.

This booklet, with contributions of eight professors from several colleges and universities, provides a source of information for your use at the public forums and afterward in discussions with your neighbors, local and state elected officials, and others. It is our hope to prompt each of you to think through the major issues regarding the way New Hampshire is to support its

public schools.

The section on "History of School Funding in New Hampshire" explains why our state relies on the property tax to pay for public schools more than any other while illustrating the alarming trend that the gap between wealthy and poor school districts is widening. This section was prepared by Professors Bruce Cooper and Richard Winters of Dartmouth College.

This is followed by a section on "Legislative Goals and Financing of New Hampshire Education" by Dartmouth economist John Menge. The difference between constitutional and legislative objectives, with only the latter subject to change in each legislative session, is emphasized, and the school foundation aid law is examined.

UNH economist Silas Weeks, author of "Taxes and the New Hampshire Citizen" and a recognized authority on taxes in our state, provides a crisp section of "Highlights of New Hampshire Taxes that Affect Municipal and School Government," concluding that "The primary tax issue in New Hampshire is one of equity between taxpayers, rather than one of total tax burden."

A variety of public policy alternatives are available as ways of responding to the problems these essays have identified. Thus the next section, based on work done by Professor Charles Weed of Keene State College and Professor Lawrence O'Connell of the University of New Hampshire, examines these public alternatives. We are indebted to Professor Charles Benson of Berkeley, California, one of the nation's foremost school finance authorities, for the material on approaches to equity.

Finally, in a section entitled "The Public Interest in Public Education," Professor Roland Kimball of the University of New Hampshire examines the value issues central to local public school opportunities and funding.

The University of New Hampshire has two current publications which are

available at no cost to New Hampshire citizens interested in learning more about "Public Schools and Taxes."

They are:

1. Is It Fair to You? How Schools and Taxes Relate to Educational Opportunities in New Hampshire. A 20-page report of research by Richard Goodman, Elizabeth Puddington, and Bruce Ryan. April 1979. Write to CEFS, Morrill Hall, UNH, Durham, N.H. 03824.

2. Taxes and the New Hampshire Citizen. A 34-page report by William Henry, Laura Scheibel, and Silas Weeks, Extension Bulletin #171, Fifth Edition, 1978. Write to Extension Mailroom, Forest Park, UNH, Durham, N.H. 03824.

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SECTION I

HISTORY OF SCHOOL FINANCE AND THE PROPERTY TAX IN NEW HAMPSHIRE

In a time when incomes were small, industrial development limited, and public services few, the taxing of property made sense. It was no surprise, then, that in the 18th and 19th century reformers turned to the property tax as a scheme for financing the emerging common or public school. But, as this brief history will show, changes in the demand for public services and new forms and varying distribution of wealth have brought heavy reliance on the property tax into question.

The roots of the property tax reach back to the Middle Ages and, in particular, England. During the 16th and 17th centuries it was exported to the colonies where it took firmest root among New England communities composed, as they were, of large numbers of small and independent farmers. The sister colonies to the South, with their larger plantation economies and established wealth, did not rely on the property tax. This reflected, and probably still reflects, the established political power of the landed gentry and the interest of that group in avoiding a tax on property. In the more democratic and egalitarian New England small farm society, however, the property tax was highly regarded, for it taxed a man proportionately to his wealth.

To this day, New England states and localities rely more heavily on the property tax than do other regions of the country. This probably stems from early political sentiments among these colonies that a citizen's support of public services ought to be proportional to his or her wealth; at that time the property tax was the best mechanism for achieving proportionality. After all, the target of the tax - property - was not easily hidden, moved, or obscured. Moreover, there was little doubt about the value of a piece of

property, for, even during the colonial period, a relatively well-established market existed for real estate. Thus, the existence, size, and worth of what was being taxed was easily established and, in turn, the tax itself was directly related to both current income and long-term wealth. The most valuable farmland (long-term wealth) was likely to be the most productive (short-term income). Hence, the property tax in the colonies neatly eclipsed a nagging problem of taxation - how to tax both current income and long-term wealth of the citizen.

Probably starting with the Industrial Revolution and the establishment of large factories in New Hampshire, the fit between wealth and income and tax liability began to slip. Industrial enterprises are notoriously difficult to appraise and, even if evaluation of such enterprises does occur, the political power of the industrial establishment is often brought to bear to lower the tax liability. With these countervailing forces at work in early America, then, the doctrine of proportionality and equity which generated the property tax began to be obscured. As long as the factories stood in cities such as Manchester and Nashua, New Hampshire, where the bulk of the working population lived, there was still a rough fit between the aggregate town wealth and the need for public services.

This problem is still with us today: in some communities a gap continues to grow between slowly increasing need for public services and rapidly rising value of private property. The slippage between property wealth and government revenue needs characterizes wealthy communities such as Newington, Waterville Valley, and, now, Seabrook. Highly capital intensive installations dot many towns in the state creating immensely valuable property areas. Yet, these installations were built - and perhaps intentionally so - in less populated towns where the tax liability is small because the demand for public services is small. In fact, the need for public services at installations

such as Seabrook are spread over a number of towns (education for the children of new employees, roads, police, fire protection). Nevertheless, except for county levies, tax and revenue benefits will accrue to only the one town - Seabrook.

In short, the property tax in America started in New England on the premise that it was a proportional tax on wealth, but this is no longer the case. No other region of the country relies on the property tax for government funding as consistently as New England does.. And reliance on the property tax is higher in New Hampshire than in surrounding states, though not dramatically so.

The property tax burden is increasing more rapidly in New England than in other regions regardless of how it is measured (percentage of personal income, per capita, or per $1000 of personal income). Several factors, including the ease of exacting the tax and sharply rising demand for property tax-supported services, have contributed to the increased reliance on the property tax in New Hampshire and neighboring states.

Given that New England states rely more heavily on the property tax for financing services, what can we say about how these services compare in quality with those of other regions? The public's answer is that New England is worse off. Every public opinion poll which compares the property tax with other state and local taxes consistently indicates that the property tax is the most disliked, considered least fair, and dubbed most onerous. As one economist put it, "if any tax could have been eliminated by adverse criticism, the general property tax should have been eliminated long ago. One searches in vain for one of its friends to defend it intelligently." And that was written in 1931 when the property tax burden was only a fraction of what it is today.

If the above analysis of the tax burden distribution is correct, then certain conclusions follow. The most important one is that wealthier

communities are getting wealthier faster than poorer ones are. This suggests that the proposition that slippage exists between wealth and tax liability can be tested by comparing the wealth and tax liabilities of towns over time. What one finds is that the gap between the liability carried by the rich and the liability carried by the poor continues to widen.

In a study of how property taxes are used to fund education in 131 non-regional and non-consolidated New Hampshire school districts, the wealthiest town surveyed in 1974 had twenty times the property wealth per student of the poorest town in the study. These two towns were the extremes. Newington (the wealthiest town), with its large industrial and commercial establishments and small population, had over $400,000 of 1974 equalized property wealth behind each of its students while Milan, a small and property-poor town in the north country, had less than $20,000 of wealth supporting the education of each student.

Given the immense property wealth of towns like Newington, the property tax rate might appear modest but will still raise substantial sums for public services. In 1974, the Newington property tax rate per $1000 of equalized valuation was $3.38 while in Milan the tax was $35.49, a tenfold difference. Yet, despite the light tax rate, Newington raised twice the money Milan raised for educating its students ($1744 versus $857 per student).

The comparison of these two small towns dramatically illustrates a more general relationship which exists in New Hampshire between property wealth, tax rates, and public service expenditures. As Table I shows, the greater the property wealth, the lower the tax rate, yet, perversely, the more likely larger sums are to be collected and spent for public services per capita.

TABLE 1

New Hampshire Property Wealth and Property Taxes--1962-1974

Property Wealth	(1) Number of Towns	(2) 1974 Equalized Property Wealth Per Pupil	(3) 1974 Tax Rate per $1000 of Prop. Wealth	(4) 1962-1974 Gain in Prop. Wealth	(5) 1962-1974 Change in Tax Rate
One-Sixth of Population in Property-Wealthy Towns	47	$104,400	12.91	$64,200	-$2.95
Next 1/6th	11	48,900	20.16	48,900	+ 1.70
Upper Middle 1/6th	10	45,800	21.79	20,800	+ 3.40
Lower Middle 1/6th	16	39,000	22.70	21,200	+ 2.40
Next 1/6th	20	34,500	25.07	18,200	+ 3.78
One-Sixth in Property Poorest Towns	27	28,000	26.92	12,800	+ 5.22

In the same study quoted earlier, the districts were first ranked by wealth, from one to 131, and then segmented into six population categories, each summing to 120,000. Forty-seven property wealthy towns constitute the first sixth. These towns averaged $104,400 of property wealth per student. Their property taxes averaged a very modest $12.91 per $1000 of equalized property wealth. The poorest towns, according to the data in column 2 of Table 1, had only $28,000 of wealth behind each school student. In order to raise sufficient revenue to educate their children the poor towns must tax themselves, on the average, at more than twice the rate ($26.92 per $1000 of equalized property wealth as indicated in column 3 of Table 1) of the wealthy towns.

The extremes of property wealth and tax burden are, indeed, dramatic in New Hampshire. Moreover, as noted earlier, the gaps are widening. Columns 4 and 5 display the average gain in wealth and the change in property taxes for the period 1962 to 1974 for the different categories of towns. Note that the wealthy towns, on the average, grew wealthier at five times the rate of the poor towns. And they grew wealthy so fast that the typical property-wealthy town was in a position to lower its property tax rate by $2.95 per $1000 of equalized valuation. The property-wealthy towns grew by $64,200 per student over the 1962 to 1974 period while the property-poor towns grew by $12,800. Not surprisingly, the property-poor towns had to increase their tax rate during this time period by over $5.22 per $1000 of equalized valuation in order to obtain sufficient revenue to run their schools. Table 2 outlines more fully the dynamic relationship between property wealth and tax rate.

TABLE 2

THE PROPERTY TAX FOR EDUCATION IN NEW HAMPSHIRE*
1962, 1968, and 1974

1) Property Wealth of Town - Population Adjusted	Year	Equalized District Property Wealth per Pupil	Prop. Tax Rate per $1000 of Equalized Valuation	Town Spending per Pupil (Property Wealth x Tax Rate)
a) Wealthiest	1974	$104,369	$12.91	$1347
1/6 of Population	1978	49,095	15.87	779
Towns = 47	1962	40,141	15.86	636
b) Wealthy 1/6th	1974	48,925	20.16	986
of Population	1968	23,938	21.92	524
Towns = 11	1962	21,615	18.45	398
c) Middle 1/6th	1974	45,882	21.79	999
Towns = 10	1968	28,549	22.75	649
	1962	25,011	18.40	460
d) Middle 1/6th	1974	38,987	22.70	885
Towns = 16	1968	26,930	23.08	621
	1962	17,728	20.07	359
e) Poor Towns	1974	34,545	25.07	860
16th of Population	1968	19,107	25.21	481
Towns = 20	1962	16,281	21.28	346
f) Poorest Towns	1974	28,074	26.92	755
16th of Population	1968	17,681	25.47	450
Towns = 27	1962	15,191	21.69	329

*Data for 131 non-regional and non-consolidated school districts

In conclusion, the data demonstrate that the operation of the property tax in New Hampshire currently penalizes the resident of the property-poor towns. In addition, the problem worsens as the property-wealthy towns, in part because of their appealingly low tax rates, attract more and more valuable commercial, industrial, and residential properties. Thus, in New Hampshire, the rich towns get richer and the poor get poorer. While the property tax may be <u>in principle</u> a "good tax," as some economists claim, the above findings suggest that <u>in operation</u> it is not a particularly "good tax" and that with every year that goes by, it gets worse.

SECTION II

LEGISLATIVE GOALS AND FINANCING OF NEW HAMPSHIRE EDUCATION

Because the New Hampshire Constitution is, at best, imprecise as to the role of the State in educating its citizens, the interested observer must turn to the statutes enacted by the state legislature for some evidence as to the goals and financing of New Hampshire education. Consider the wording of the New Hampshire Constitution: "Knowledge and learning generally diffused through a community, being essential to the preservation of a free government; and spreading the opportunities and advantages of education through the various parts of the country, being highly conducive to promote this end; it shall be the duties of legislators and magistrates, in all future periods of this government, to cherish the interest of literature and the sciences, and all seminaries and public schools, to encourage private and public institutions, rewards and immunities for the promotion of agriculture, arts, sciences, commerce, trade, manufacture, and natural history of the country, to countenance and inculcate the principles of humanity and general benevolence, public and private charity, industry and economy, honesty and punctuality, sincerity, sobriety, and all social affections, and generous sentiments, among the people: Provided, nevertheless, that no money raised by taxation shall ever be granted or applied for the use of schools or institutions of any religious sect or denomination." (Art.) 83.

How well and to what extent have the legislators "cherished the interest of literature and the sciences, and all seminaries and public schools...?" Specific goals[1] have indeed been legislated, to wit:

(1) The State Board of Education is charged with:

(a) "the administration of the work of Americanization, in teaching

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[1]Editors' note: The CEFS research identified 87 state laws plus many related State Board of Education regulations which require local state districts to provide educational services. The research found that about 75% of the local school dollar is required to meet state mandates.

English to non-English-speaking adults and in furnishing instruction in the privileges, duties, and responsibilities of citizenship, which is hereby declared to be an essential part of public school education." (RSA) 186:5

(b) "Investigate the condition and efficiency of public education with special reference to the instruction given in physiology and hygiene in relation to the effect of alcohol and narcotics on the human system, prescribe such a course in respect to these subjects as will stimulate and guide public sentiment..." (RSA) 186:11

(c) "Prepare, develop and administer plans to provide educational facilities for the deaf." (RSA) 186:11

(d) "Cooperate with the Federal Board for Vocational Education for the purpose of carrying The Act of Congress of February 23, 1917, known as The Smith-Hughes Act, into effect in so far as that act relates to this state." (RSA) 186:11

(2) Local District School Boards are instructed to:

(a) "...provide standard schools for at least one hundred and eighty days in each year, at such places in the district as will best serve the interests of education and give all pupils within the district as nearly equal advantages as are practicable." (RSA) 189:1. "A standard school is one maintained for at least 180 days in each year in a suitable and sanitary building, equipped with approved furniture, books, maps and other necessary appliances, taught by an approved teacher, directed and

supervised by an approved superintendent, with suitable provision for the care of the health and physical welfare of all people." (RSA) 189:24

(b) "...furnish transportation to all pupils below the ninth grade who live more than two miles from the school..." (RSA) 189:6

(c) "In all public and private schools in the state there shall be given regular courses of instruction in the constitutions of the United States and of this state and also in the Declaration of Independence." (RSA) 189:10

(d) "...purchase, at the expense of the city or town in which the district is situated, textbooks and other supplies required for use in the public schools..." (RSA) 189:16

(e) "...supply a United States flag of bunting not less than five feet in length..." (RSA) 189:17

(f) "Use the English language exclusively, "both for purposes of instruction and for purposes of general administration." (RSA) 189:19

(3) Pupils and parents are informed that:

"Every child between six and sixteen years of age shall attend the public school within the district or a public school outside the district to which he is assigned or an approved private school..." (RSA) 193:1

(4) The selectmen are instructed to:

"...annually assess upon the ratable estate of the district a sum equal to the amounts determined by the district..." (RSA) 194:7

(5) The state is entreated to the effect that:

(a) "It is hereby declared to be the policy of the State of New Hampshire to share in the costs of public elementary and high school education of the local school districts of the state to the end that: (1) the more needy school districts may be assisted in providing an adequate education program; (2) education throughout New Hampshire may be improved; and (3) assistance and incentives may be provided for the formation of cooperative school districts." (RSA) 198:8

(b) "To more nearly provide equal public school educational opportunity throughout the state, each school district qualifying shall receive annually an amount equal to the remaining costs of the required programs of public elementary and high school education over and above the proceeds of a tax of fourteen dollars per thousand dollars of equalized valuation..." (RSA) 198:10

(c) "To aid local school districts in meeting the costs of the payment of debt for school buildings...pay annually to the school districts of the state...a sum equal to thirty percent of the amount of the annual payment of principal on all outstanding borrowings of the school district..." (RSA) 198:15-a & 198:15-b

LEGISLATIVE GOALS AND FINANCING
OF NEW HAMPSHIRE

One can summarize the State of New Hampshire's commitment to education by observing that the state constitution leaves the goals and objectives of education to the state legislature.

The state legislature has in very clear and precise language established its priorities as: (1) "Americanization" (assimilation into the prevailing social, civic and commercial culture and environment); (2) universal education from age 6 through age 16; (3) a free education in public schools; and (4) a special consideration for the educational needs and requirements of those who have handicaps or need special programs.

However, the legislature has also established it as policy that such goals shall be financed: (a) "at the expense of the city or town in which the (school) district is situated"; and (b) by having "the state of New Hampshire...share in the costs of public elementary and high school education ...to the end that: (1) the more needy school districts may be assisted in providing an adequate education program; (2) education throughout New Hampshire may be improved; and (3) assistance and incentives may be provided for the formation of cooperative school districts."

The state of New Hampshire does have a limited number of clearly stated but broad educational goals. The state legislature, however, conceives it to be a local, rather than a state, responsibility precisely to define these goals through educational methods which are deemed locally appropriate relative to local revenue resources. Americanization, universal education, free education and special education for the handicapped tend to become, whatever the local school districts conceive them to be, consistent with the level of revenue which can be raised locally in support of public schools. As we have seen, the ability to raise revenue through local tax effort is much greater

in some communities than in others.

The legislature's role - that is, the role of the state - is not a particularly active one in adapting broad educational goals to local circumstances. This is clearly evident in the legislative statutes relating to the funding of education - education is legislatively mandated to be "at the expense of the city or town in which the (school) district is situated." The legislators have acknowledged only a marginal state financial interest in what takes place at the local school district level. Of the $265,000,000 spent on education in 1976-77 only $20,000,000 (about 7½% of the total) was presumed to be a state responsibility and of this amount only $4,000,000 (less than 2%) was appropriated for equalization purposes to aid financially disadvantaged local districts. Even had the legislature, in 1976-77, fully funded all of the state aid formulas then on the books (which they are under no obligation to do) the state still would have contributed less than 25% toward every dollar spent on primary and secondary education.

Educational goals are legislated; they are not set by the Constitution. Hence, no prior legislature may bind a subsequent one. Not only can any legislature change the priority of educational goals, it can also simply ignore such goals by refusing to finance them -- which is its right and privilege. The legislature <u>does</u> currently perceive of education finance as a local responsibility, and because of this, the individual school districts define, by means of their local revenue efforts, the goals of education through their local education programs. Rich districts, in income and property wealth, have, and can achieve, very different educational goals than districts poor in income and property wealth. Such legislated financial definition of goals

will not be changed until the legislature legally changes the level of state funding of education in New Hampshire. It is doubly important, therefore, that the New Hampshire legislature and New Hampshire citizens be constantly aware of what goals and objectives are already legislatively enacted and which of these goals are acceptable to the present legislature -- and citizen voter. The two parties may not always agree.

SECTION III

HIGHLIGHTS OF NEW HAMPSHIRE TAXES THAT AFFECT MUNICIPAL AND SCHOOL GOVERNMENT

The towns and cities of New Hampshire are creations of the State. Likewise their revenue problems and policies are a function of what the State does or does not do in taxing authority, tax policy, revenue expenditures, revenue sharing and mandated programs. The highlights of the New Hampshire system may be described by the following major characteristics:

I. New Hampshire is primarily a local tax state. Of the combined revenue of State and local government exclusive of Federal funds (1976), about 55% was raised at the local level. This amounted to $304 million out of total State-local combined revenues of $544 million. At the local level in 1976-77, 265 million went for education, of which 86% came from property taxes.

II. New Hampshire is basically a property tax State. New Hampshire is the only state in the nation without either a general sales or a general income tax. Of the combined State and local revenues of $544 million (1976), $311.5 million or 57% of all revenue came from property. At the local property tax revenue, real estate accounted for 90%, utilities for 6%, and motor vehicles for about 4%.

III. State government, excluding federal revenue, is dependent on a great patchwork or variety of special taxes and user charges. Only one contributes an amount in excess of 10% of total revenue, the gasoline tax of $37.1 million of State revenues of $247 million in 1976. Other major earners, $15 million or more, are liquor, racing, auto registra-

tion, business profits and tobacco.[1]

IV. State government is highly dependent on Federal funds for much programming. Of the total State budget in 1976, 35% came from Federal grants, exclusive of direct Federal Revenue Sharing. The bulk of Federal monies goes to a variety of welfare or low income support programs, including food stamps, urban renewal, housing and Medicaid, to highways, to water and sewage treatment facilities and lastly among major categories, to educational support programs.[2]
Despite this dependency on Federal funds, New Hampshire ends up a poor fifth among the New England states in terms of Federal monies received per capita, tied with Connecticut.

V. State government has a limited degree of flexibility in allocating revenues to meet changing needs. Federal funds (except Federal Revenue Sharing) are categorical aids; that is, they are designated for specific programs. Equally important is the fact that much State revenue is also restricted in its use. The percent of State funds that are discretionary as opposed to categorical have shifted only slightly from 36% in 1970 to 38% in 1978.

VI. Aside from the issue of political acceptability, major adjustments in present revenue policies are made extremely difficult by certain State constitutional provisions. These provisions, subject to a bewildering set of State Supreme Court opinions, are essentially that (a) every

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Source: Silas B. Weeks, Resource Economist, INER, UNH, Durham, NH, May 1979.

[1] for 1978 there was still only one source: business profits instead of gasoline.

[2] In 1978 the figure was 37%.

member of the community is bound to contribute his share of the expense of government and (b) taxes must be proportional; that is, the same rate must apply to property of a similar nature.

These and similar provisions mean, for example, that if there were a tax on personal income it would have to be levied at the same rate as on corporation income. It is not legal to have a graduated income tax or inheritance tax, nor would a tax as a flat percentage of the Federal Income Tax be legal. A general sales tax would probably be legal if there were not so many exemptions as to make it progressive.

VII. State government, as in the case of Federal Government, may and does pass legislation mandating certain standards or programs which local governments must adopt. It is not, however, required to fund programs. This problem, though not unique to New Hampshire, is expecially troublesome because of the extremely low levels of State aid to local communities. The problem is particularly severe in the case of aid to local education. About 75% of local school costs are required by State and Federal legislation, but the State contributes only about 9% of such costs, the lowest contribution in the nation. The Federal Government contributes about 5% of local education costs.

VIII. While there is substantial and continual contention over taxes, New Hampshire citizens in general have modest tax burdens. In the last year data are available, State and local revenue from New Hampshire sources amounted to $135.85 per capita per $1000 of personal income. The national average was $157.29. Property taxes amounted to $64.51 per capita per $1000 of personal income compared with $44.71 nationally; however, "other taxes" amounted to $43.03 in New Hampshire compared

with $78.13 nationally. Property taxes are higher in Massachusetts and Connecticut on a per capita basis than in New Hampshire. New Hampshire state taxes per capita while about tripling since 1960 have nevertheless been constantly declining in terms of percent collected compared with average of the U.S. Also since 1970, at least, the equalized property tax rate has been declining. The primary tax issue in New Hampshire is one of equity between taxpayers, rather than one of total tax burden.

Data Sources:

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Property Taxes in New Hampshire, Colin and Rosemary Campbell.

SECTION IV

PUBLIC POLICY ALTERNATIVES IN FINANCING PUBLIC SCHOOLS

As we know, New Hampshire pays for elementary and secondary education almost completely with funds gathered at the community level. State aid exists for some programs, including capital construction, but for most school districts there is little state aid for operating expenditures. As a consequence, each community is left to draw upon its own resources to finance the education of its students, although the state mandates communities to undertake certain programs, and develop standards which apply to elementary and secondary education.

New Hampshire communities have vastly different property tax resources available to meet the costs of education. Property-rich districts can finance education of their students without imposing heavy burdens on taxpayers. Property-poor districts raise money with more difficulty, often imposing heavy burdens on their taxpayers in order to produce less comprehensive programs than those which exist in the rich districts. The key question which is raised here is the obvious one: is it fair?

Questions about fairness and equity have occupied philosophers, legislators, and ordinary citizens for centuries. When these questions are raised in connection with educational finance, a number of issues surface quickly. These issues are related to value questions which immediately suggest that a number of different views need to be considered by those examining alternative ways of financing education in New Hampshire.

The first issue is local control. This is an important public value in New Hampshire. Many residents believe that each community is free to decide what level of resources it will commit to various public functions, including education, water pollution abatement, and solid waste management. Of course, this perception is inaccurate for the state mandates programs in each of these areas

and communities have no choice about meeting these mandates.[1] In addition, state laws can affect policy outcomes in ways which have an impact on communities. For example, the option for public sector collective bargaining can affect community budgets.

Obviously local control is not absolute in New Hampshire. What degree of local control remains for communities which have met the demands of the state? This is a question which produces controversy, for there are many different ways to approach it. Some would say that each community has the same opportunity to determine its own level of expenditure after meeting state mandates. Others would argue that this is not true because of the patterns of distribution of property tax wealth across the state.

The School Finance Research Project has shown conclusively that the levels of property tax wealth differ substantially in New Hampshire. From these data, it can be argued that in reality the amount of local control for any community depends on its wealth. Those with considerable tax wealth can choose expensive educational programs and facilities for their citizens in addition to providing excellent recreation opportunities, libraries, parks, public works and public safety organizations. For these communities, local control is a reality.

For many communities, the lack of taxable property makes it difficult to meet mandated programs. For them, there are few real choices to be made; extra programs in education or any other area can be made available only by enormous sacrifice by the already heavily burdened citizens of these communities.

Can some alternate means of financing be arranged which enhances local control by providing all communities with the resources to choose the kinds of public programs they desire? If the state decides that this is an important goal there are various means which it can use to equalize the opportunities of communities to use local control.

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[1] Editors' note: The CEFS research found that local control is minimal in property-poor school districts, which need to spend most of their school dollars to meet state mandates.

Any process which would accomplish this end immediately raises a second issue which deserves serious consideration. This is the matter of redistribution. If the state is to make available resources to communities which currently do not have them, it must find these resources somewhere, and redistribute them according to an agreed-upon formula. Various states do this in a number of ways including foundation programs, and other efforts which redistribute money. The value question here is whether or not this is a reasonable endeavor.

Strong adherents of local control believe that it is wrong for the state to raise money, and then to distribute it to communities based on some equalization formula. They fear that such a program not only violates the rights of communities and citizens; but it also has the potential of increasing the amount of state control over all activities as well as probably increasing the amount of money which the communities will spend.

Proponents of programs to equalize educational opportunity argue that the objective of such programs is to provide each child with equal opportunity without burdening unreasonably communities which lack the property wealth to provide such opportunities. They also believe that the state must be viewed as an entity which has an obligation to provide equal educational opportunities to all of its citizens without regard for local boundaries.

A third issue which is related to fairness and equity is the taxation question. If the state is to redistribute monies to communities by a new formula, the money must be raised by means which may be currently in use. Decisions about what means to use, and about the kinds of taxation which would be undertaken to finance some system of redistribution of resources to communities would involve questions of fairness and equity.

Proponents of redistribution believe that the taxation question can be addressed after a full consideration of the fairness question, while opponents believe that the tax issue cannot be ignored during discussions of change in the

system of educational finance.

These concerns about fairness and equity in the financing of elementary and secondary education in New Hampshire need full consideration by citizens of the state. An examination of our present system of educational finance and alternatives to it is a worthwhile effort as we attempt to develop an understanding of the complexities of the system for financing education.

So, let us turn to a brief survey of some policy alternatives that have been used in various places throughout the nation. Our discussion of these will turn on the pivotal notion that an acceptable pattern of school finance will be one that leaves school district spending unrelated to the wealth of the particular district, and one that eliminates disparities in revenues raised with equal tax effort.

Conventional Approaches to Equity in School Finance

In the last 10 years, twenty-five states have participated in the school finance reform movement. The number of policy instruments used to bring about reform is small. A more equitable state-local financial arrangement is built from one or more of the following devices:

(1) The foundation plan.. This is the most common equalizing formula. The state government from its own revenues supplies to local school districts a sum of money equal to the difference between the cost of providing "adequate education" to all public school students in the district and the amount of money the residents of the district can reasonably be expected themselves to provide. It is rather like a welfare program for school districts. The state sets a minimally adequate standard of living (in education), decrees a local tax rate that communities should levy, and when a district is poor and can not meet its needs in education as defined, even when it is making the effort the state prescribes, the state steps in to fill the gap. Very poor districts receive large

state grants per student; very rich districts get none at all (in principle). A foundation plan can be equitable when the state sets the level of "adequate educational expenditure per student" at a high level and likewise sets the standard local contribution rate at a low level.

(2) Tax base equalization. Tax base equalization goes under many names: percentage equalizing grants, guaranteed tax base, district power equalizing, to name three. The idea is that the state and local authority share the costs of the local education budget and that they share it in one particular fashion, namely, that any two districts levying the same local school tax rate obtain equal state-local revenue per student. This result implies that the state's proportion of the school budget will be larger in property-poor, meaning taxable property-poor, districts than in property-rich districts. Tax base equalization allows local districts to have different expenditure levels, one from the other, but the device is intended to insure that differences in local taxable wealth per student do not constrain expression of tastes for education. Districts are equally empowered to choose an expensive program for their students (to get it, they will pay a high tax rate but all such districts will pay the same high tax rate) and equally entitled to benefit from property tax relief if they wish to provide a cheap program for their students.

(3) Full state funding. As the name implies, under full state funding the state government supplies all, or practically all, of K-12 educational expenditures from its own revenue sources (which may include a state property tax). Local districts continue in existence, holding powers to hire, promote, and fire teachers and other staff members, set the curriculum, design schools, etc., but districts lose the power to determine the size of the local educational budget, except possibly within narrow limits. A full state funding plan under which expenditures per student in all districts were made equal, however, is a priori inequitable. The prices of educational resources are different in different

parts of the state--e.g., to obtain teachers of equal competence, inner city districts may have to offer higher salaries than middle class suburban districts --and these price differences should be recognized by the state government in distributing its money to school districts. Secondly, students are not all equally cheap to educate, and grants to districts should recognize concentrations of expensive-to-educate children where they exist.

(4) Circuit breakers. Under almost any successful program of school finance reform that one may conceive, local school tax rates are going to rise in property-rich school districts (in property-poor districts, they should hold steady or fall). Oftentime, there are concentrations of low income households residing in high wealth districts, and oftentimes these cases turn out to be large cities such as Manchester or Nashua. An effective program of school finance reform seeks to avoid placing onerous burdens of taxation on low income people. A policy, in other words, that produces substantial local tax increases in certain areas and that is blind to the income levels of people who live in those areas is not an equitable policy. But this does not imply that we should moderate the tax increases--after all, high wealth districts may include concentrations of rich people as well as poor and almost certainly they include concentrations of capital that previously had been allowed to escape making its appropriate contribution to the educational services of the state. So the solution is to be selective in granting property tax relief, to confine the relief to low income households. Many states now employ a fiscal device called a "circuit breaker" to do just this. When property taxes reach a threshold as a percent of household income in a given family, the "circuit" becomes overloaded and no further property taxes are demanded of the household in the particular tax year. The circuit breaker can be applied to renters as well as homeowners. If the taxes are actually foregone, the state reimburses the local district for the total of such foregone resources.

(5) Student weightings. . Students have different characteristics, one to another, and an educational finance system that deals with students all equally in dollar terms is unlikely to provide equal educational opportunity. Some well known classifications of students are the following: physically handicapped, mentally handicapped, economically disadvantaged, mentally gifted, and bi-lingual. The fact that artistically gifted is not included in the above list is a social oversight. Additionally, students who seek vocational training impose extra costs on local school districts. There are no scientifically-derived estimates of the cost requirements of serving these special students, but there are experiential estimates that probably are reasonably accurate. Also, some states adopt policies to direct money toward children of younger ages, to help them get properly placed on the path to learning; hence, these states give extra financial help to districts that have a high proportion of students in grades K-3. Recognizing, then, that the relative distribution of special students (or younger students) is not equal in all school districts--some districts have larger proportions of handicapped and disadvantaged than others do--the state can use "weights," i.e., deliberately overcount the students in the special categories, in order to protect the districts with high cost students.

The Problem of Implementation

The fiscal devices listed above cover pretty much the set of measures employed to achieve equity in school finance. Unfortunately, we find sometimes that a state will adopt an equitable program of educational finance and then subvert it, either by putting other measures in effect that cancel the reform effects or by underfinancing the school program. For example, in Kansas, there is a rather thorough scheme to provide tax base equalization for school districts, but there is also a provision that a large part of the yield

of the state income tax be returned to the districts in which it is collected. Rich districts benefit from this latter provision more than poor, and the effect of the income tax rebate to districts serves to cancel the intended effects of tax base equalization.

In New Hampshire, there is a foundation plan in use, but it is seriously underfunded. Forty million dollars would be required for the state to meet its full commitment to districts, but last year only $3.9 million-approximately 10 percent--was appropriated by the New Hampshire legislature for foundation aid. The result is that differences in taxable property per student in the school districts of the state establish expenditure priorities, not the needs of students. A one percent school tax in Allenstown raises $457 per student while the same tax in Seabrook draws some $2,232. When the power plant in Seabrook is "on line," the one percent tax may yield $35,000 per student. Seabrook could then afford to send its students on field trips to India. An underfunded foundation plan in New Hampshire does little to correct these fiscal disparities. The point here is this: if local control of education is a policy of value--and it seems to be in New Hampshire--then underfunding of its educational aid program by the legislature places the legislature in the position of giving much more effective powers of local control to some districts than to others. Citizens of Seabrook can debate whether to send their students on field trips to India; citizens of Allenstown, realistically speaking, cannot.

The moral is the following: any state that wants to improve equity in school finance could probably make more progress by seeing to the thorough implementation of its existing aid arrangements than by engaging itself in long-term argument about what is the "perfect formula" to adopt.

SECTION V

THE PUBLIC INTEREST IN PUBLIC EDUCATION-- A CHALLENGE TO YOU

Public education is one reflection of public concern for the "good life." Ultimately we get the type of public schools that we, the public, desire. And these schools will be financed by the arrangements we consider most appropriate. In short, it is for us to shape education to suit the needs we consider important, and to determine how funds are to be raised and distributed in order to pay for that education.

We can respond wisely to this opportunity and obligation only if we recognize the central issues. Once recognized, we must think them through thoroughly. Given the complexity of the matter, there is little likelihood that each of us will reach the same answers. No matter. What is crucial is that we reflect on these central issues; reach a point of view; use this point of view as a basis for informed action.

What are these central issues? Among the more important ones are the following:

1. What is appropriate and equal educational opportunity?
2. What is the interest of the larger society in the education of its young?
3. How should educational policy be determined?
4. How is the cost of education to be shared equitably?
5. Does money make a difference?

Appropriate Educational Opportunity for Each

In a general sense, almost everyone agrees that one child should not have an unfair advantage over another simply because the quality of public education in one community is substantially better than it is in another. At least, most agree that such differences should be made as small as possible.

Yet the evidence of the recent CEFS study makes it clear that property-rich districts offer much greater educational opportunity than the property-poor districts. Property-rich districts have more students continuing education after high school, have better school libraries, have greater variety in the curriculum, have teachers with more experience and advanced professional preparation, and are more likely to offer additional services such as kindergartens.

Recently this nation has witnessed numerous expressions of concern for equal opportunity. This movement has emphasized the importance of "distributive justice," a concept that has long been a central concern in American society. Simply put, our contemporary view of distributive justice provides educational services on the basis of need, while financing these on the basis of ability to pay.

We may differ in the specifics as we attempt to state just what educational services are "needed" by particular groups of young people. Yet, there is a wide base of common understanding on the matter. It is unlikely that anyone would conclude, for example, that access to first-rate vocational education is less needed in poor communities than in wealthy communities; it is unlikely that anyone would argue that early childhood education, through kindergarten and similar opportunities, is less needed by the poor than by the rich.

In the face of such considerations we are forced to the unhappy conclusion that New Hampshire's schools are NOT responding at an acceptable level to the fundamental need for equal educational opportunity.

The Larger Social Interest

More than a concern for the rights of children is involved. One need not read The Federalist Papers to sense the dark and light sides of man, of man's susceptibility to weakness and wickedness, and of the happy prospects

for human reason and compassion.

Given the capacity of humans to contribute to society or to plague it, there are compelling reasons for us to search for arrangements that promote the former. Quite clearly, the arrangements we set for our educational system are important in this respect. Social behavior is learned; we get the type of citizen we educate.

Hence, each of us has a stake in quality education that transcends our interest in the education of our own children, and also transcends our concern for simple social justice. Put directly, it is a concern for our own self-interest. To a substantial degree, the quality of life we may hope to enjoy is determined by the behavior of those around us. We are part of an interdependent society. To the extent that schools produce informed, motivated, skilled, reliable, and conscientious fellow citizens, to that extent our own lives are also enriched.

It follows then that our reflections on the type of schooling we will advocate, and the means for paying for it that we will actively support, will be prompted in part by our desire for a social order that offers for each of us the highest possible quality of life.

Determining Educational Policy

Historically, educational policy in New Hampshire has been the province of the local community. Local control has long been the byword. There are those who argue that the only hope for retaining control at the local level is to retain dependence on locally raised taxes as the basic method for financing public education. "Power follows the purse," they say.

But the legend no longer describes the reality. More and more, educational policy is shaped by legislation and regulation, either State or Federal. Approximately three of every four educational dollars are spent to meet requirements set for schools by State and Federal authorities. The mar-

gin for exercising local options and choices is consequently very small, though not insignificant.

The interesting point is that these externally imposed standards occur regardless of the source of funding. It is NOT the case that "He who pays the piper calls the tune." Tunes are being called by the regulatory and legislative bodies, regardless of the method of paying the piper.

Again, the conclusion is clear. Our capacity to influence educational policy is only loosely coupled to the methods selected for funding the educational activities mandated by those policies. Our influence on educational policy will depend upon our will and skill at political activism, exactly as is the case for our ability to influence any other social policy, be it national defense, welfare, or agricultural subsidies.

Equity in Paying for Education

To this point we have been concerned with equity largely in terms of equality of opportunity and in terms of the larger interest in an educated citizenry. It is equally appropriate that we be concerned about equity for the tax-payers.

Earlier we emphasized that distributive justice calls for access to the "goods" of society on the basis of need. It was also noted that the cost of providing these "goods" was to be shared on the basis of ability to pay. When this relationship is at its maximum, we have that form of tax-payer equity most consistent with our values and traditions.

If we turn to the data of the CEFS study, it is apparent that this form of tax-payer equity is not a characteristic of New Hampshire's present method of financing public education. Reliance on the property tax as the major source of funds for education creates serious inequities. Average tax rates in property-poor districts are double those in property-rich districts. Despite this imbalance, the poor districts generate one-third less money per

student. Under such circumstances, it is necessary that we examine alternative patterns of taxation--surely more equitable arrangements may be discovered.

Educational Results

Finally, it is reasonable to inquire whether moves to equalize educational opportunity will actually improve educational results. In fact, questions about just what schools accomplish have been raised with increasing insistency during the last several years. These are fair questions, deserving of thoughtful answers.

At the very outset, let it be acknowledged that research on educational effectiveness has given mixed results. The problem is self-evident. Many circumstances combine to influence just what young people learn. Schools are only one factor. Others include the mass media, the courts, the family, the neighborhood, and the traditions of the community. If the general environment actively favors learnings contrary to those taught at the schools, there is little cause to believe the school can single-handedly overcome this situation.

On the other hand, there is clear evidence that schools working toward the same ends as the family, the community, and the surrounding environment can be very effective.

Thus, those who demand evidence that money alone will yield better educational results are making a simplistic request, and thoughtful citizens will recognize it as such.

Perhaps we can rely upon the wisdom of Plato: "That which a society honors it cultivates."

If our society truly honors education, in all its forms, then we can expect that education will be cultivated. And education cultivated in such a climate surely will yield results proportionate to the investment we make in our educational programs.

PUBLIC SCHOOLS, TAXES, AND YOU
What Is Your Position On School Finance Issues?

	CIRCLE THE NUMBER THAT DESCRIBES YOUR OPINION			
	Strongly Agree	Agree	Disagree	Strongly Disagree
1. Every New Hampshire child now has access to basic educational opportunities	1	2	3	4
2. Public schools benefit not only the learner, but also the larger society	1	2	3	4
3. Educational services should be provided in accordance with needs of individual students	1	2	3	4
4. Often times these needs are different from one student to the next	1	2	3	4
5. The present reliance on property taxes to finance public education is working very satisfactorily:				
a. For taxpayers and children in property-wealthy districts	1	2	3	4
b. For taxpayers and children in property-poor districts	1	2	3	4
6. The state sees to it that local disparities in services and tax rates are kept within reasonable limits	1	2	3	4
7. The state provides adequate funds to school districts	1	2	3	4
8. The state should have the power to require districts to provide basic educational opportunities	1	2	3	4
9. Most important educational decisions are made at the local level	1	2	3	4
10. All New Hampshire school districts have the same financial capacity to exercise local control	1	2	3	4
11. More state financing of local education will lead to more state control	1	2	3	4
12. If state-local financial arrangements in education were to be revised:				
a. Primary emphasis should be placed on achieving a fairer distribution of funds to benefit students	1	2	3	4
b. Primary emphasis should be placed on achieving greater fairness for taxpayers	1	2	3	4
c. Maximum local control is very important in any revision	1	2	3	4

The forum is sponsored by a grant from the New Hampshire Council for the Humanities.

"PUBLIC SCHOOLS, TAXES, AND YOU"

List of forums sponsored by N.H. Council for the Humanities
Each meeting begins at 7:30 PM

October 1979

15	Monday	Claremont High School
16	Tuesday	Penacook—Merrimack Valley High School
22	Monday	Durham—Oyster River High School
23	Tuesday	Hollis High School
24	Wednesday	Berlin Senior High School
25	Thursday	Swanzey—Monadnock Regional High School
29	Monday	Exeter—Lincoln Street School
		Tilton—Winnisquam Middle School
31	Wednesday	Whitefield—White Mountains Regional High School
		Franklin High School

November 1979

1	Thursday	Lebanon High School
5	Monday	Hanover High School
6	Tuesday	Newport High School
7	Wednesday	Littleton High School
8	Thursday	Hudson Memorial School
		Hampton—Winnacunnet High School
13	Tuesday	Allenstown Elementary School
		Derry—Hood Junior High School
14	Wednesday	Rochester—Spaulding High School
15	Thursday	Amherst Middle School
		Farmington High School
19	Monday	Langdon—Fall Mountain Regional High School
		North Haverhill—James Morrill Elementary
20	Tuesday	Portsmouth—Little Harbour School
		Milford High School
26	Monday	Manchester Central High School Annex
27	Tuesday	Candia—Moore School
28	Wednesday	Concord—Broken Ground Elementary
29	Thursday	Dover High School
		Keene Junior High School

December 1979

3	Monday	Conway High School
4	Tuesday	Plaistow—Timberlane High School
5	Wednesday	Pelham Memorial School
6	Thursday	Nashua High School
10	Monday	Plymouth High School
11	Tuesday	Laconia High School
12	Wednesday	Bristol—Newfound Regional High School
13	Thursday	Goffstown High School

January 1980

2	Wednesday	Merrimack High School
3	Thursday	Epping High School
8	Tuesday	Meredith—Inter-Lakes High School
9	Wednesday	Salem High School
10	Thursday	Londonderry High School
15	Tuesday	Pittsfield High School
16	Wednesday	Wolfeboro—Kingswood Regional
17	Thursday	Peterborough—Con-Val Regional

CENTER FOR EDUCATIONAL FIELD SERVICES

JOURNAL
October, 1979

Morrill Hall
University of New Hampshire
Durham, N.H. 03824

PUBLIC SCHOOLS TAXES AND YOU

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CENTER FOR
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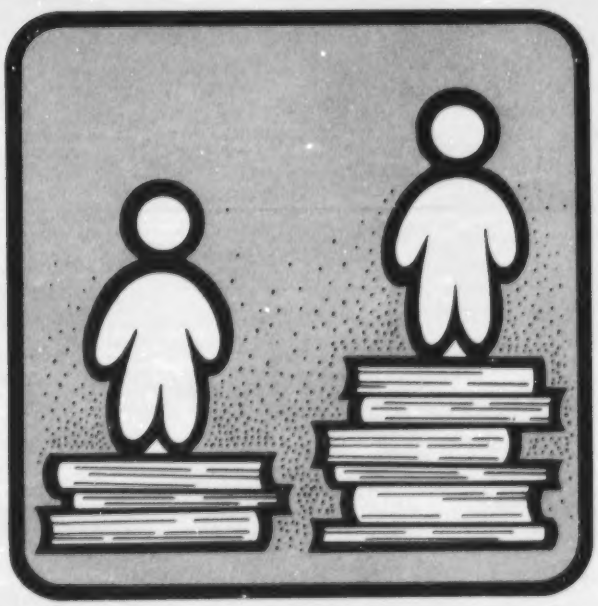
STATISTICAL UPDATE
October 1979

Morrill Hall
University of New Hampshire
Durham, N.H. 03824

IS IT FAIR TO YOU?



How Schools and Taxes Relate to Educational Opportunities in New Hampshire

CENTER FOR EDUCATIONAL FIELD SERVICES

Richard H. Goodman, Director
(603) 862-1384 862-2152

School Districts Using University Resources
Morrill Hall
Durham, N.H. 03824

R. Dean Michener, Associate Direc
(603) 862-1826

SELECTED UPDATED DATA FROM
THE SCHOOL FINANCE STUDY*

Property Wealth of New Hampshire School Districts

Range in Equalized Valuation Per Pupil	1977-78
Wealthiest School District	$1,618,293
Poorest School District	$ 45,744
State Average	$ 94,766
Pupil Group 3 "Top Third" (Property Rich)	$ 134,681
Pupil Group 1 "Bottom Third" (Property Poor)	$ 65,280
Ratio (Highest District to Lowest District)	35:1
Ratio (Pupil Group 3 to Pupil Group 1)	2:1

The 168 school districts are divided into three equal pupil groups, ranked low to high according to equalized valuation per pupil. Property-poor districts are in Pupil Group 1, property-wealthy in Pupil Group 3. The tables that follow display 1977-78 data on each school district for the following:

Column 1 - equalized valuation per pupil (full market value of property)
Column 2 - 1975 per capita income
Column 3 - number of resident pupils
Column 4 - equalized total property tax rate
Column 5 - equalized *school* tax rate
Column 6 - local revenue per pupil
Column 7 - foundation aid *entitlement* per pupil, 1979-80
Column 8 - foundation aid *appropriation* per pupil, 1979-80

*Source: Official New Hampshire Education Department data analyzed by the Center for Educational Field Services, UNH, Durham, N.H., except per capita income data obtained from State Office of Comprehensive Planning.

STATE FINANCIAL AID TO SCHOOL DISTRICTS

1979-80

Foundation Aid	$ 3,871,268
School Building Aid	5,700,000
Area Vocational School Aid	437,904
Driver Education Aid	551,800
Handicapped Aid	5,613,956
Sweepstakes	3,520,550
Incentive Aid	366,000
Dual Enrollment & Child Benefit Services	226,000
Foster Children Aid	210,000
School Lunch	786,772
	$21,284,250

In addition, $32,000,000, to be financed by the State, was appropriated for the construction of area vocational school facilities. This is a continuing appropriation, not restricted to 1979-80.

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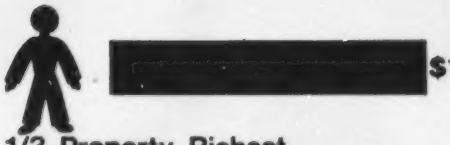
1/3 Property Richest

1/3 Property Poorest

Property Per Pupil

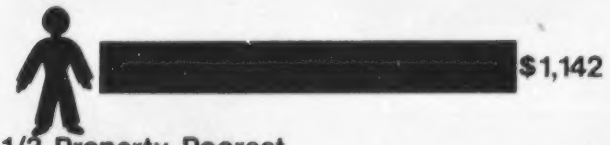


1/3 Property Richest

1/3 Property Poorest

School Tax Rate

1/3 Property Richest



1/3 Property Poorest

Revenue Per Pupil

SELECTED DATA - SCHOOL FINANCE STUDY

Center for Educational Field Services

SUMMARY TABLE OF WEIGHTED MEANS FOR GROUPED SCHOOL DISTRICTS
(Except Where Noted)

Pupil Group	1977-78 Equalized Valuation Per Pupil	1975 Per Capita Income	1977-78 Pupils in Residence (Totals)	1978 Property Tax Per $1000 Equalized	1978 School Tax Per $1000 Equalized	1978 Local School Revenue Per Pupil	1979-80* Full Foundation Funding Per Pupil	1979-80* Actual Foundation Aid Per Pupil
1	$ 65,280	$4,143	57,736	$29.21	$22.42	$1,142	$459	$ 62
2	$ 83,962	$4,272	57,875	$26.45	$19.75	$1,342	$209	$ 6
3	$134,681	$4,489	58,264	$17.69	$12.04	$1,539	$ 24	$ 0
State Average	$ 94,766	$4,460	173,875 (Total)	$22.65	$16.50	$1,339	$230	$ 23

57% of all pupils are in districts *below* the state average local revenue per pupil.

70% of all pupils are in districts *above* the state average school tax per $1000 equalized.

74% of all pupils are in districts *below* the state average equalized valuation per pupil.

57% of all pupils are in districts *below* the state average per capita income.

*Foundation aid, provided by the state, is intended to enable school districts with a 14 mil equalized school tax to provide minimal educational opportunities. Over $40 million is needed to fund the program; less than $4 million nas been appropriated in each of the most recent years.

1978 UPDATE
FIND YOUR DISTRICT

To help you in finding your school district and others you might wish to compare with, the following alphabetical list has been prepared with the number from the tables, printed elsewhere in this newsletter (rank order by 1977-78 equalized valuation per pupil).

Albany	144	Grantham	163	Newmarket	56
Allenstown	1	Greenland	94	Newport	28
Alton	154	Hampstead	46	North Hampton	114
Amherst	42	Hampton	123	Northumberland	77
Andover	90	Hampton Falls	117	Northwood	100
Ashland	73	Hanover	133	Nottingham	89
Auburn	55	Harrisville	153	Orford	111
Barnstead	109	Haverhill Cooperative	75	Oyster River Coop.	60
Barrington	34	Henniker	120	Pelham	2
Bartlett	155	Hill	105	Pembroke	15
Bath	106	Hillsboro-Deering Coop.	99	Piermont	124
Bedford	104	Hinsdale	18	Pittsburg	140
Benton	76	Holderness	143	Pittsfield	13
Berlin	70	Hollis	52	Plainfield	61
Bethlehem	50	Hooksett	83	Plymouth	78
Bow	139	Hopkinton	98	Portsmouth	57
Brentwood	43	Hudson	16	Profile	130
Brookline	14	Inter-Lakes Coop.	146	Randolph	159
Campton	150	Jackson	160	Raymond	7
Candia	26	Jaffrey-Rindge Coop.	113	Rochester	25
Chatham	142	Kearsarge Regional	138	Rollinsford	21
Chester	45	Keene	72	Rumney	86
Chesterfield	101	Kensington	44	Rye	147
Chichester	38	Laconia	87	Salem	62
Claremont	29	Lafayette Regional	161	Sanborn Regional	30
Clarksville	119	Landaff	129	Seabrook	151
Colebrook	6	Lebanon	84	Shaker Regional	88
Columbia	9	Lincoln-Woodstock Coop.	148	Shelburne	149
Concord	93	Lisbon Regional	10	Somersworth	5
Contoocook Valley	126	Litchfield	27	South Hampton	108
Conway	135	Littleton	92	Stark	33
Cornish	81	Londonderry	47	Stewartstown	58
Croydon	110	Lyme	122	Stoddard	166
Deerfield	103	Lyndeborough	107	Strafford	116
Derry Cooperative	22	Madison	156	Stratford	37
Dover	20	Manchester	79	Stratham	59
Dresden	134	Marlborough	40	Sunapee	145
Dummer	36	Marlow	91	Tamworth	125
Dunbarton	69	Mascenic Regional	32	Thornton	137
East Kingston	51	Mascoma Valley Reg.	68	Timberland Regional	23
Eaton	165	Merrimack	41	Unity	85
Epping	11	Merrimack Valley	17	Wakefield	141
Epsom	35	Middleton	112	Warren	54
Errol	115	Milan	63	Washington	162
Exeter	64	Milford	74	Waterville Valley	167
Fall Mountain Regional	48	Milton	19	Weare	71
Farmington	3	Monadnock Regional	31	Wentworth	95
Franklin	39	Monroe	127	Westmoreland	80
Freedom	164	Mont Vernon	24	White Mountains Regional	49
Fremont	12	Nashua	97	Wilton	82
Gilford	118	Nelson	136	Wilton-Lyndeborough Coop.	96
Gilmanton	128	New Boston	67	Winchester	4
Goffstown	8	New Castle	158	Windham	65
Gorham	102	Newfields	66	Windsor	157
Goshen-Lempster Coop.	121	Newfound Area	132	Winnacunnet Coop.	131
Governor Wentworth Reg.	152	Newington	168	Winnisquam Regional	53

SELECTED DATA
SCHOOL FINANCE STUDY
Center for Educational Field Services

	District	1977-78 Equalized Valuation Per Pupil	1975 Per Capita Income	1977-78 Pupils in Residence	1978 Property Tax Per $1000 Equalized	1978 School Tax Per $1000 Equalized	1978 Local School Revenue Per Pupil	1979-80 Full Foundation Funding Per Pupil	1979-80 Actual Foundation Aid Per Pupil
Pupil Group 1									
1	Allenstown	$45,744	$3829	882	$29.32	$22.62	$ 856	$715	$290
2	Pelham	52,658	4302	1919	33.88	27.56	1171	638	206
3	Farmington	53,579	3459	960	25.65	16.58	682	603	178
4	Winchester	55,382	3764	828	30.55	23.21	1077	581	155
5	Somersworth	56,640	4157	2174	30.21	17.00	837	579	148
6	Colebrook	56,964	3497	517	24.54	16.40	899	576	144
7	Raymond	57,147	3606	1099	38.06	30.94	1333	560	133
8	Goffstown	58,239	4116	2125	32.85	21.30	991	560	128
9	Columbia	59,134	3392	143	18.93	18.86	1159	523	99
10	Lisbon Reg.	59,947	3578	405	37.19	21.30	976	562	240
11	Epping	60,141	3845	726	28.51	22.84	1029	516	89
12	Fremont	60,538	3741	285	27.26	26.25	1239	523	92
13	Pittsfield	60,790	3608	627	30.33	24.85	573	510	83
14	Brookline	61,058	3975	431	31.25	25.96	1057	516	85
15	Pembroke	61,669	4708	1000	29.63	20.68	1000	505	75
16	Hudson	61,923	4418	3357	32.09	23.61	1085	498	69
17	Merrimack Valley	62,905	4070	2155	25.20	17.45	875	514	138
18	Hinsdale	62,970	4121	827	20.10	18.75	1122	486	56
19	Milton	63,282	3499	559	22.45	17.09	1017	491	58
20	Dover	65,482	4428	4231	35.97	20.52	1094	461	28
21	Rollinsford	65,929	4410	457	28.57	19.68	981	456	23
22	Derry Coop	65,976	4350	3514	38.79	27.64	1336	488	109
23	Timberlane Reg.	66,955	4978	3001	30.98	25.78	1276	432	34
24	Mont Vernon	68,092	5299	291	30.57	24.02	1485	413	0
25	Rochester	68,340	4013	3864	25.13	17.78	970	418	0
26	Candia	68,580	4970	595	30.33	26.67	1382	403	0
27	Litchfield	68,640	4791	694	41.53	37.78	1503	392	0
28	Newport	68,981	3916	1246	27.11	18.09	1050	405	0
29	Claremont	69,216	4515	2763	29.55	19.45	1192	408	0
30	Sanborn Reg.	69,984	3872	1464	32.76	28.64	1452	383	31
31	Monadnock Reg.	70,092	4098	2359	22.48	17.35	1150	406	49
32	Mascenic Reg.	70,178	3951	970	34.12	24.06	1275	384	39

	District	1977-78 Equalized Valuation Per Pupil	1975 Per Capita Income	1977-78 Pupils in Residence	1978 Property Tax Per $1000 Equalized	1978 School Tax Per $1000 Equalized	1978 Local School Revenue Per Pupil	1979-80 Full Foundation Funding Per Pupil	1979-80 Actual Foundation Aid Per Pupil
33	Stark	$70,232	$3253	105	$29.91	$26.57	$1363	$390	$ 0
34	Barrington	70,415	4179	832	25.25	21.21	1130	368	0
35	Epsom	70,560	3840	477	23.97	20.11	1064	379	0
36	Dummer	70,682	3272	80	32.50	25.70	1513	387	0
37	Stratford	70,757	3497	237	20.05	18.55	1009	351	0
38	Chichester	71,289	4486	305	23.81	19.50	1034	364	0
39	Franklin	71,428	3872	1438	25.12	14.86	949	380	0
40	Marlboro	71,597	4374	349	28.89	24.68	1520	380	0
41	Merrimack	71,911	4471	4096	39.53	27.03	1397	346	0
42	Amherst	74,049	6302	2207	36.52	29.26	1546	321	0
43	Brentwood	74,409	4334	381	27.36	22.82	1237	334	0
44	Kensington	74,544	5062	283	20.72	16.68	1285	323	0
45	Chester	75,768	4209	481	24.98	21.23	1229	317	0
	Group Average	$65,280	$4143	57,736	$29.21	$22.42	$1142.20	$458.50	$ 61.53
	State Average	$94,766	$4460	173,875 (totals)	$22.65	$16.50	$1338.69	$229.90	$ 22.28

	District	1977-78 Equalized Valuation Per Pupil	1975 Per Capita Income	1977-78 Pupils in Residence	1978 Property Tax Per $1000 Equalized	1978 School Tax Per $1000 Equalized	1978 Local School Revenue Per Pupil	1979-80 Full Foundation Funding Per Pupil	1979-80 Actual Foundation Aid Per Pupil
Pupil Group 2									
46	Hampstead	$75,829	$4198	751	$32.19	$27.36	$1605	$310	$ 0
47	Londonderry	76,215	4744	2654	42.29	36.47	1912	284	0
48	Fall Mountain	76,395	4089	2095	28.52	22.45	1415	360	87
49	White Mountains	76,493	3500	1637	27.87	19.61	1330	363	15
50	Bethlehem	76,557	4773	189	31.66	23.33	1634	628	0
51	East Kingston	77,162	4420	250	22.39	19.29	1090	284	0
52	Hollis	77,303	5321	1072	37.48	30.78	1631	289	0
53	Winnisquam Reg.	77,507	3614	1503	29.63	20.48	1308	376	25
54	Warren	77,529	4107	140	26.09	19.20	1111	280	0
55	Auburn	79,196	4149	586	21.34	23.35	1332	252	0
56	Newmarket	79,245	4026	654	24.04	17.49	1139	267	0
57	Portsmouth	79,949	4160	4996	36.11	22.05	1368	248	0
58	Stewartstown	81,260	4044	158	25.08	19.52	1257	282	0
59	Stratham	81,603	4656	547	29.05	23.19	1280	238	0
60	Oyster River Coop	81,769	4009	1694	33.37	22.88	1435	229	8
61	Plainfield	81,857	4072	352	31.74	21.17	1460	217	0
62	Salem	83,244	4796	5085	32.89	20.96	1318	211	0
63	Milan	83,274	3197	204	22.78	20.33	1223	193	0
64	Exeter	84,345	4634	2186	30.99	19.06	1269	187	0
65	Windham	84,385	4980	1131	28.85	23.50	1430	174	0
66	Newfields	85,200	4138	179	20.40	15.85	1207	187	0
67	New Boston	85,205	4138	422	22.17	17.55	1071	172	0
68	Mascoma Valley	85,425	4029	1276	22.93	16.39	1148	266	0
69	Dunbarton	86,068	4360	258	22.99	17.37	1265	161	0
70	Berlin	86,071	4033	2347	27.28	16.83	1281	187	0
71	Weare	86,333	4075	548	19.01	14.67	1220	157	0
72	Keene	86,380	4490	4044	27.49	19.26	1564	166	0
73	Ashland	86,488	3910	348	26.67	19.56	1327	170	0
74	Milford	86,632	4439	1678	26.11	19.89	1273	151	0
75	Haverhill Coop	87,238	4434	650	19.05	12.48	1166	341	94
76	Benton	87,249	4001	52	7.74	10.31	952	125	0
77	Northumberland	87,254	3709	634	15.08	11.39	884	148	0
78	Plymouth	87,645	3538	573	27.32	17.32	1302	142	0
79	Manchester	88,368	4386	14735	31.66	16.00	1191	140	0
80	Westmoreland	88,533	4695	269	18.62	16.53	1236	141	0

	District	1977-78 Equalized Valuation Per Pupil	1975 Per Capita Income	1977-78 Pupils in Residence	1978 Property Tax Per $1000 Equalized	1978 School Tax Per $1000 Equalized	1978 Local School Revenue Per Pupil	1979-80 Full Foundation Funding Per Pupil	1979-80 Actual Foundation Aid Per Pupil
81	Cornish	$88,681	$5523	305	$23.75	$17.95	$1249	$131	$ 0
82	Wilton	90,044	4587	266	23.23	17.30	1200	207	0
83	Hooksett	91,010	4359	1408	29.15	21.43	1303	89	0
	Group Average	$83,962	$4272	57,875	$26.45	$19.75	$1341.63	$208.82	$ 5.50
	State Average	$94,766	$4460	173,875 (totals)	$22.65	$16.50	$1338.69	$229.90	$ 22.28

	District	1977-78 Equalized Valuation Per Pupil	1975 Per Capita Income	1977-78 Pupils in Residence	1978 Property Tax Per $1000 Equalized	1978 School Tax Per $1000 Equalized	1978 Local School Revenue Per Pupil	1979-80 Full Foundation Funding Per Pupil	1979-80 Actual Foundation Aid Per Pupil
Pupil Group 3									
84	Lebanon	$91,317	$5168	2119	$29.73	$17.31	$1289	$ 87	$ 0
85	Unity	91,385	4234	183	24.80	13.50	906	64	0
86	Rumney	91,601	3199	241	21.94	17.44	1350	87	0
87	Laconia	92,207	4808	2823	27.25	15.21	1140	84	0
88	Shaker Reg.	92,228	4185	946	28.78	17.33	1151	109	0
89	Nottingham	92,826	3989	376	23.41	21.81	1511	62	0
90	Andover	93,018	4498	294	18.49	13.60	1045	54	0
91	Marlow	93,025	3285	107	27.58	23.68	1775	58	0
92	Littleton	93,303	3811	1154	25.41	15.14	1543	58	0
93	Concord	94,028	4562	4503	36.55	19.56	1570	49	0
94	Greenland	94,218	4953	474	21.04	18.13	1277	55	0
95	Wentworth	95,144	6270	123	22.49	16.75	1381	42	0
96	Wilton Lyndeboro	95,673	4908	367	*****	*****	****	0	0
97	Nashua	96,489	4868	12185	29.58	18.29	1402	16	0
98	Hopkinton	98,069	9256	882	26.20	20.54	1566	0	0
99	Hillsboro Deering	98,465	4482	865	19.03	13.14	1179	101	0
100	Northwood	101,116	4445	438	17.07	13.40	1236	0	0
101	Chesterfield	104,939	4177	467	20.78	15.76	1350	0	0
102	Gorham	104,968	4181	685	17.62	11.19	1011	0	0
103	Deerfield	105,275	3786	434	16.78	13.04	1209	0	0
104	Bedford	105,363	5906	1997	27.29	21.77	1535	0	0
105	Hill	105,624	4194	139	18.63	14.86	1302	0	0
106	Bath	106,921	3229	108	15.99	11.00	1357	0	0
107	Lyndeboro	109,101	5790	91	21.54	17.03	1397	0	0
108	S. Hampton	109,460	5524	138	16.79	13.94	1377	0	0
109	Barnstead	111,176	4110	409	17.49	12.23	1260	0	0
110	Croydon	111,180	3943	81	16.04	10.72	1113	0	0
111	Orford	112,440	3827	193	26.96	23.62	2114	0	0
112	Middleton	114,764	3266	137	22.12	13.44	1085	0	0
113	Jaffrey Rindge	116,861	4296	1080	21.25	14.21	1612	0	0
114	N. Hampton	116,889	5690	478	20.81	16.40	1557	0	0
115	Errol	117,055	3657	68	12.68	11.68	1274	0	0
116	Strafford	123,112	4605	296	15.55	10.68	1078	0	0
117	Hampton Falls	123,380	4773	173	24.20	20.48	1907	0	0
118	Gilford	132,857	5093	1112	26.18	16.79	1805	0	0

*****See data under Wilton and Lyndeboro.

	District	1977-78 Equalized Valuation Per Pupil	1975 Per Capita Income	1977-78 Pupils in Residence	1978 Property Tax Per $1000 Equalized	1978 School Tax Per $1000 Equalized	1978 Local School Revenue Per Pupil	1979-80 Full Foundation Funding Per Pupil	1979-80 Actual Foundation Aid Per Pupil
119	Clarksville	$133,706	$2759	51	$11.22	$11.82	$1485	$ 0	$ 0
120	Henniker	134,921	3701	343	19.33	13.76	1561	0	0
121	Goshen Lempster	137,195	3837	199	15.07	10.37	1214	0	0
122	Lyme	140,120	5212	233	21.96	15.89	1841	0	0
123	Hampton	141,015	5144	1254	28.26	15.69	1703	0	0
124	Piermont	142,468	4121	97	12.08	8.69	1338	0	0
125	Tamworth	146,091	2929	278	14.39	11.13	1538	0	0
126	Contoocook Val.	146,235	4612	2347	19.02	13.43	1530	19	0
127	Monroe	148,458	4222	103	30.96	19.88	2700	0	0
128	Gilmanton	148,491	3876	330	20.97	14.05	1684	0	0
129	Landaff	151,401	4702	52	9.22	7.53	1384	0	0
130	Profile	151,937	4827	295	*****	*****	****	0	0
131	Winnacunnet Coop	154,151	5011	1318	*****	*****	****	0	0
132	Newfound Area	155,632	3816	1050	15.29	9.65	1271	1	0
133	Hanover	157,222	6046	529	26.65	16.68	2123	0	0
134	Dresden	157,222	****	623	*****	*****	****	0	0
135	Conway	162,331	3808	1323	25.46	14.86	1471	0	0
136	Nelson	167,457	3461	94	14.79	11.89	1599	0	0
137	Thornton	168,308	4145	168	13.94	11.48	1785	0	0
138	Kearsarge Reg.	172,011	4856	1593	18.91	11.80	1749	93	0
139	Bow	173,311	5594	923	17.49	11.09	1761	0	0
140	Pittsburg	182,105	2895	149	13.71	11.55	1921	0	0
141	Wakefield	187,387	3644	409	9.76	6.54	1059	0	0
142	Chatham	188,648	3640	32	7.10	7.06	1216	0	0
143	Holderness	192,216	4272	298	15.50	10.92	1582	0	0
144	Albany	196,448	3217	64	14.40	10.75	1573	0	0
145	Sunapee	197,006	4566	422	17.96	10.78	1794	0	0
146	Inter Lakes	201,573	4678	1099	16.20	9.11	1529	0	0
147	Rye	201,712	6060	773	14.80	9.16	1395	0	0
148	Lincoln Wood.	201,823	4830	447	14.07	9.00	1356	0	0
149	Shelburne	216,145	3986	52	14.09	8.93	1639	0	0
150	Campton	216,951	4361	244	10.55	7.43	1546	0	0
151	Seabrook	223,284	4462	705	22.65	14.72	1400	0	0
152	Gov. Wentworth	235,440	4262	2279	12.43	7.97	1586	0	0
153	Harrisville	240,192	4248	96	14.95	10.21	1735	0	0
154	Alton	250,295	4107	432	13.07	6.83	1570	0	0
155	Bartlett	251,983	4251	295	19.16	12.15	1620	0	0

****See breakout data on pp. 12-16

	District	1977-78 Equalized Valuation Per Pupil	1975 Per Capita Income	1977-78 Pupils in Residence	1978 Property Tax Per $1000 Equalized	1978 School Tax Per $1000 Equalized	1978 Local School Revenue Per Pupil	1979-80 Full Foundation Funding Per Pupil	1979-80 Actual Foundation Aid Per Pupil
156	Madison	$252,729	$4012	182	$14.70	$ 9.79	$1702	$ 0	$ 0
157	Windsor	255,123	4988	12	10.68	7.13	1257	0	0
158	New Castle	256,713	5780	122	19.86	8.04	1585	0	0
159	Randolph	303,951	4969	46	11.35	7.30	1583	0	0
160	Jackson	308,168	3749	115	10.30	5.96	1655	0	0
161	Lafayette Reg.	324,498	4899	110	14.67	8.69	*****	0	0
162	Washington	335,982	6083	68	13.69	6.38	1771	0	0
163	Grantham	357,326	4085	108	11.74	6.73	1619	0	0
164	Freedom	362,597	3234	94	10.32	6.07	1937	0	0
165	Eaton	370,082	3874	43	15.49	10.34	1640	0	0
166	Stoddard	448,798	4892	62	7.45	4.49	1966	0	0
167	Waterville	1,593,118	6996	19	16.66	3.05	3503	0	0
168	Newington	1,618,293	4416	120	5.64	1.29	1773	0	0
	Group Average	$134,681	$4489	58,264	$17.69	$12.04	$1539.45	$23.97	$ 0.00
	State Average	$ 94,766	$4460	173,875 (totals)	$22.65	$16.50	$1338.69	$29.90	$ 22.28

*****See breakout data on pp. 12-16.

SELECTED DATA
SCHOOL FINANCE STUDY
Center for Educational Field Services

District	1977-78 Equalized Valuation Per Pupil	1975 Per Capita Income	1977-78 Pupils in Residence	1978 Property Tax Per $1000 Equalized	1978 School Tax Per $1000 Equalized	1978 Local School Revenue Per Pupil	1979-80 Full Foundation Funding Per Pupil	1979-80 Actual Foundation Aid Per Pupil
Contoocook Valley	$146,235	$4612	2347	$19.02	$13.43	$1530	$ 19	$ 0
Antrim	89,315	3529	363	25.78	19.55	1544	120	0
Bennington	111,070	3861	171	16.40	12.78	1293	0	0
Dublin	195,697	5308	192	18.58	13.20	1900	0	0
Francestown	191,391	4205	161	18.77	11.71	1746	0	0
Greenfield	117,619	4172	168	24.09	15.77	1577	0	0
Hancock	157,509	5716	234	19.56	14.93	1840	0	0
Peterborough	163,624	4958	879	16.28	10.89	1342	0	0
Sharon	135,522	4634	37	15.85	15.52	2007	0	0
Temple	126,637	4424	142	26.40	19.29	1518	0	0
Derry Coop	65,976	4350	3514	38.79	27.64	1336	488	109
Derry Special	131,601	****	391	*****	*****	****	0	0
Derry Town	57,755	4350	3123	38.79	27.64	1503	550	123
Dresden								
Hanover 7-12	157,222	6046	623	26.65	16.68	2123	0	0
Fall Mountain	76,395	4089	2095	28.52	22.45	1415	360	87
Acworth	119,295	3542	109	17.89	12.14	1603	0	0
Alstead	66,084	3559	325	33.55	27.57	1520	447	16
Charlestown	52,948	4031	904	36.77	29.07	1269	625	196
Langdon	67,380	3984	102	33.97	26.47	1487	439	5
Walpole	108,121	4533	655	23.15	18.29	1523	0	0
Goshen Lempster	137,195	3837	200	15.07	10.37	1214	0	0
Goshen	107,854	3593	110	18.91	11.94	1128	0	0
Lempster	173,158	4044	90	12.00	9.12	1320	0	0
Gov. Wentworth	235,440	4262	2280	12.43	7.97	1586	0	0
Brookfield	180,742	4144	72	17.45	12.22	1765	0	0
Effingham	196,089	4000	104	12.01	9.63	1487	0	0
Moultonboro	441,263	3332	388	8.07	5.26	2042	0	0

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District	1977-78 Equalized Valuation Per Pupil	1975 Per Capita Income	1977-78 Pupils in Residence	1978 Property Tax Per $1000 Equalized	1978 School Tax Per $1000 Equalized	1978 Local School Revenue Per Pupil	1979-80 Full Foundation Funding Per Pupil	1979-80 Actual Foundation Aid Per Pupil
New Durham	$188,731	$4208	219	$16.80	$ 9.34	$1420	$ 0	$ 0
Ossipee	138,585	3943	474	17.65	11.55	1379	0	0
Tuftonboro	348,369	5790	240	9.02	6.64	1741	0	0
Wolfeboro	180,804	4399	783	15.54	9.36	1482	0	0
Haverhill Coop	87,238	4434	650	19.05	12.48	1166	341	94
Haverhill	121,841	4434	367	19.39	12.64	1659	0	0
Woodsville	42,442	4434	283	17.74	11.86	528	783	215
Hillsboro Deering	98,465	4482	865	19.03	13.14	1179	101	0
Deering	138,772	5140	146	19.18	13.86	1548	0	0
Hillsboro	90,274	4325	719	18.99	12.95	1104	122	0
Inter Lakes Coop	201,573	4678	1099	16.20	9.11	1529	0	0
Center Harbor	221,149	3829	140	13.84	8.45	1624	0	0
Meredith	167,937	4679	833	18.51	10.11	1382	0	0
Sandwich	401,491	5337	126	11.64	6.93	2394	0	0
Jaffrey Rindge	116,861	4296	1080	21.25	14.21	1612	0	0
Jaffrey	107,650	4674	687	21.23	13.63	1476	0	0
Rindge	132,953	3810	393	21.29	15.11	1850	0	0
Kearsarge Reg.	172,011	4856	1592	18.91	11.80	1749	93	0
Bradford	114,244	4458	218	21.83	14.18	1451	0	0
Newbury	285,240	5320	161	14.03	7.76	2213	0	0
New London	289,215	5786	398	16.49	9.08	2051	0	0
Springfield	172,185	4732	96	16.43	11.69	1659	0	0
Sutton	130,426	3940	195	22.31	15.37	1761	0	0
Warner	70,668	3862	398	29.66	21.07	1494	372	0
Wilmot	141,326	4561	126	21.29	14.67	1576	0	0
Lafayette Reg.	324,498	4899	111	14.67	8.69	****	0	0
Easton	369,072	4295	11	8.30	5.08	1681	0	0
Franconia	293,761	4406	63	16.97	10.37	2378	0	0
Sugar Hill	350,376	6040	37	13.21	7.30	2405	0	0
Lincoln Woodstock	201,823	4830	448	14.07	9.00	1356	0	0
Lincoln	237,186	5151	255	10.12	6.29	1230	0	0
Woodstock	155,014	4303	193	25.25	16.64	1524	0	0

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Lisbon Regional	$ 59,947	$3578	405	$37.19	$21.30	$ 976	$562	$240
Lisbon Special	44,335	3475	296	40.19	21.09	669	763	329
Lisbon Town	95,650	3475	51	39.08	22.45	1678	31	0
Lyman	108,229	4226	58	30.61	20.89	1925	0	0
Mascenic Regional	70,178	3951	970	34.12	24.06	1275	384	39
Greenville	59,018	3892	335	39.68	23.57	1160	543	113
Mason	90,929	4745	153	30.50	19.99	1433	104	0
New Ipswich	71,367	3737	482	31.94	26.27	1304	362	0
Mascoma Valley Reg.	85,425	4029	1277	22.93	16.39	1148	266	0
Canaan	68,776	3642	512	24.43	19.06	1129	391	0
Dorhcester	186,019	4392	36	20.93	17.57	1199	0	0
Enfield	80,442	4448	610	24.93	17.19	1116	228	0
Grafton	132,832	3673	99	17.11	10.83	1309	0	0
Orange	250,924	4180	20	12.94	6.73	1729	0	0
Merrimack Valley	62,905	4070	2155	25.20	17.45	875	514	138
Boscawen	51,530	4015	685	25.19	19.41	828	651	220
Loudon	52,205	4099	569	25.33	20.55	854	640	210
Penacook	63,836	4562	530	30.94	15.64	798	482	50
Salisbury	82,330	4403	175	18.54	14.10	1100	287	0
Webster	113,832	3941	196	20.62	14.99	1114	0	0
Monadnock Regional	70,092	4098	2359	22.48	17.35	1150	406	49
Fitzwilliam	92,535	4139	341	20.33	14.22	1225	75	0
Gilsum	60,029	4159	132	24.42	20.09	1238	518	91
Richmond	128,756	3640	79	17.58	10.26	1139	0	0
Roxbury	120,181	3900	33	18.01	13.12	1282	0	0
Sullivan	67,389	3169	102	29.75	19.84	1294	416	0
Surry	64,764	4203	150	24.26	19.24	1130	468	36
Swanzey	64,502	4522	1049	23.70	19.51	1195	475	42
Troy	58,063	3312	473	21.11	16.41	940	537	113
Newfound Area Reg.	155,632	3816	1049	15.29	9.65	1271	1	0
Alexandria	116,050	3320	122	21.11	15.45	1591	0	0
Bridgewater	293,020	4565	91	11.89	5.92	1453	0	0
Bristol	112,535	3826	428	17.15	10.80	1114	0	0

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Danbury	$ 95,676	$4071	126	$21.59	$15.27	$1374	$ 12	$ 0
Groton	295,552	3742	26	9.76	3.49	1030	0	0
Hebron	776,577	4080	33	5.16	2.60	1557	0	0
New Hampton	88,949	3551	223	19.94	13.74	1248	0	0
Oyster River Coop	81,769	4009	1694	33.37	22.88	1435	229	8
Durham	90,702	3833	1028	35.15	22.29	1498	109	0
Lee	64,672	5273	459	33.06	24.80	1317	456	28
Madbury	75,300	4025	207	24.36	22.43	1384	320	0
Profile	151,937	4827	295	*****	*****	****	0	0
Bethlehem Sec.	76,557	4773	203	31.66	23.33	1634	0	0
Easton Sec.	369,072	4295	7	8.30	5.08	1681	0	0
Franconia Sec.	293,761	4406	62	16.97	10.37	2378	0	0
Sugar Hill Sec.	350,376	6040	23	13.21	7.30	2405	0	0
Sanborn Regional	69,984	3872	1454	32.76	28.64	1452	383	31
Kingston	76,535	3953	830	28.66	25.72	1464	295	0
Newton	61,409	3772	634	39.93	33.74	1438	496	72
Shaker Regional	92,228	4185	946	28.78	17.33	1151	109	0
Belmont	87,074	3912	713	30.93	17.62	1109	145	0
Canterbury	108,010	4965	233	23.39	16.60	1281	0	0
Timberlane Regional	66,955	4978	3001	30.98	25.78	1276	432	34
Atkinson	69,179	5174	926	32.42	26.94	1308	399	0
Danville	55,675	4394	317	33.75	28.03	1154	598	165
Plaistow	64,605	5137	1397	29.22	24.78	1286	465	35
Sandown	80,247	4227	361	32.46	25.30	1264	240	0
White Mountains Reg.	76,493	3500	1637	27.87	19.61	1330	363	15
Carroll	167,564	3058	97	24.82	13.67	2051	0	0
Dalton	84,714	3086	121	23.30	16.91	1339	202	0
Jefferson	75,060	3107	200	22.35	18.27	1459	326	0
Lancaster	65,330	3868	786	29.46	21.56	1237	464	31
Whitefield	74,636	3274	433	31.91	21.41	1275	323	0

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Wilton Lyndeboro	$ 95,673	$4908	367	*****	*****	$****	$ 0	$ 0
Lyndeboro Sec.	109,101	5790	108	$21.54	$17.03	1397	0	0
Wilton Sec.	90,044	4587	259	23.23	17.30	1200	0	0
Winnacunnet Coop.	154,151	5011	1319	*****	*****	****	0	0
Hampton Sec.	141,015	5144	626	28.26	15.69	1703	0	0
Hampton Falls Sec.	123,380	4773	116	24.20	20.48	1907	0	0
N. Hampton Sec.	116,889	5690	264	20.81	16.40	1557	0	0
Seabrook Sec.	223,284	4462	313	22.65	14.72	1400	0	0
Winnisquam Reg.	77,507	3614	1503	29.63	20.48	1308	376	25
Sanbornton	134,924	4058	273	23.60	17.27	1887	0	0
Tilton Northfield	64,757	2830	1230	32.35	21.94	1179	460	31